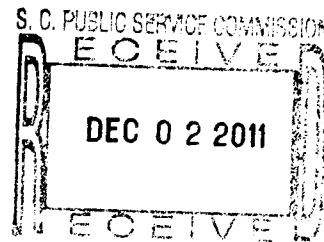


ELLIS:LAWHORNE

John J. Pringle, Jr.
Direct dial: 803/343-1270
jpringle@ellislawhome.com

December 1, 2011



VIA U.S. MAIL SERVICE

The Honorable Jocelyn G. Boyd
Clerk
South Carolina Public Service Commission
Post Office Drawer 11649
Columbia, South Carolina 29211

RE: Application of Applewood Communications Corporation to
Provide Resold Interexchange Telecommunications Services
Throughout the State of South Carolina and for Alternative
Regulation
Docket No. 2011-318-C, ELS File #1340-11441

Dear Jocelyn:

At the hearing in this Docket, the Hearing Examiner presented a series of issues regarding the financial statements of the Applicant. Attached hereto for filing as a late-filed hearing exhibit and under seal are corrected financial statements for the Applicant, as well as a document explaining the year-end accounting adjustments made to those financial statements.

The Applicant believes that the corrected financial statements and the explanation of the accounting adjustments made thereto resolve the issues presented by the Hearing Examiner.

Please contact me if you have any questions or need further information.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. J. Pringle, Jr." with a checkmark-like flourish at the end.

John J. Pringle, Jr.

JJP/cr
Attachment

cc: Josh M. Minges, Esq. (letter only via electronic mail service)
C. Lessie Hammonds, Esq. (via hand-delivery)
Mr. Courtlandt G. Miller (letter only via electronic mail service)